

United States Bankruptcy Court

OCT 8 - 1987

For the NORTHERN District of IOWA

BARBARA A. EVERLY, CLERK

ROBERT ALLEN PAYTON etc
Debtor.
ROBERT ALLEN PAYTON, etc.

Case No. 84-04262

v.
UNITED STATES OF AMERICA
Department of Treasury; IRS;
Plaintiff
Defendant

Adversary Proceeding No. 86-04805

JUDGMENT

☐ This proceeding having come on for trial or hearing before the court, the Honorable Michael J. Melloy, United States Bankruptcy Judge, presiding, and the issues having been duly tried or heard and a decision having been rendered,

[OR]

☒ The issues of this proceeding having been duly considered by the Honorable Michael J. Melloy, United States Bankruptcy Judge, and a decision having been reached without trial or hearing,

IT IS ORDERED AND ADJUDGED: JUDGMENT IS ENTERED AGAINST ROBERT ALLEN PAYTON IN FAVOR OF THE UNITED STATES OF AMERICA in the amount of \$18,482.59 plus accrued but unassessed interest as provided by §6621 of the Internal Revenue Code (26 U.S.C.).

IT IS FURTHER ORDERED the amount of judgment is not dischargeable.

RECORDED: VOL II
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[Seal of the U.S. Bankruptcy Court]

Date of issuance: October 8, 1987

BARBARA A. EVERLY

Clerk of Bankruptcy Court

By: Miriam A. Golay

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
NORTHERN DISTRICT OF IOWA

FILED
U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA

WESTERN DIVISION

OCT - 8 1987

| | | |
|----------------------------------|---|-------------------------|
| In re: |) | |
| |) | |
| ROBERT ALLEN PAYTON, |) | |
| a/k/a Robert A. Payton, |) | |
| f/d/b/a The Computer Associates, |) | |
| f/d/b/a Data information Systems |) | |
| Corp., f/d/b/a Mid America |) | |
| Peripherals, |) | Bankruptcy No. 84-04262 |
| |) | |
| Debtor. |) | |
| |) | |
| ROBERT ALLEN PAYTON, etc. |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Adv. No. 86-0480S |
| |) | |
| UNITED STATES OF AMERICA, etc., |) | JUDGMENT |
| |) | |
| Defendant. |) | |
| |) | |

Based upon the Court's Order of September 14, 1987, wherein the Court granted the Motion for Summary Judgment filed by the defendant, the United States of America, the following is ADJUDGED and DECREED:

1. The plaintiff Robert Allen Payton, is a person who was required to collect, truthfully account for, and pay over, federal employment taxes of a corporation called The Computer Associates, Inc., within the meaning of Internal Revenue Code (26 U.S.C.) Section 6672. The plaintiff Robert Allen Payton willfully failed to collect such federal employment tax, or truthfully account for and pay over such tax, or willfully attempted to evade or defeat such tax or the payment thereof. Accordingly, Robert Allen Payton

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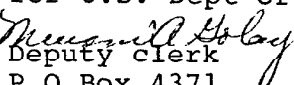
is liable for the payment of \$18,482.59 in unpaid employment taxes of The Computer Associates, Inc. for the second, third and fourth quarters of 1983 and the first quarter of 1984 pursuant to Internal Revenue Code Section 6672. Judgment is entered against Robert Allen Payton in favor of the United States of America, in the amount of \$18.482.59 plus accrued but unassessed interest as provided by Section 6621 of the Internal Revenue Code (26 U.S.C.).

2. IT IS FURTHER ORDERED that the amount of the judgment in paragraph 1, supra, is not dischargeable in bankruptcy, pursuant to Sections 523(a)(1)(A) and 507(A)(7)(C) of the Bankruptcy Code (11 U.S.C.).

Let judgment be entered accordingly.

Entered this 7 day of Oct., 1987.


MICHAEL S. MELLOY
United States Bankruptcy Judge

Copy w/copy of Judgment
mailed on 10/8/87 to
A. Frank, Baron, Attorney
for Plaintiff;
U.S. Attorney;
Seth Farber, Trial Attorney
for U.S. Dept of Justice;

Deputy clerk
P O Box 4371
Cedar Rapids, IA 52407

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing proposed JUDGMENT has been made this 28th day of September, 1987, by mailing true and correct copies thereof to:

A. Frank Baron, Esquire
Baron, Sar, Wenell, Lohr & Jarman
P.O. Box 717
Sioux City, Iowa 51102
Attorney for Plaintiff/Debtor



SETH J. FARBER